

shipment to the claimant for delivery to the port of exportation.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6871, 31 FR 55, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.225 Delivery of tobacco products, or cigarette papers or tubes for export other than by parcel post.

The claimant, upon release of the tobacco products, or cigarette papers or tubes by the ATF officer for exportation with benefit of drawback of tax under this subpart, shall be responsible for delivery of such articles to the port of exportation for customs inspection, supervision of lading, and clearance of the articles. The claimant shall file with the district director of customs at the port of exportation the two copies of Form 2147 returned to the claimant by the ATF officer in accordance with § 290.224. Such copies shall be filed in sufficient time prior to lading to permit customs inspection and supervision of lading of the tobacco products, or cigarette papers or tubes.

(72 Stat. 1419; 26 U.S.C. 5706)

[T.D. 6961, 33 FR 9493, June 28, 1968. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-232, 51 FR 28089, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

§ 290.226 Delivery of tobacco products, and cigarette papers and tubes for export by parcel post.

Where the tobacco products, and cigarette papers and tubes are to be shipped by parcel post to a destination in a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, a waiver of his right to withdraw such articles from the mails shall be stamped or written on each shipping container and be signed by the claimant, after which the claimant shall present the shipment to the post office. The claimant shall request the postmaster or his agent to execute the certificate of mailing on the copy of the claim, Form 2147, returned to the claimant by the ATF officer in accordance with § 290.224. When so executed by the postal authorities, the Form 2147 shall be transmitted at once to the

regional director (compliance) with whom the form was previously filed.

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§ 290.227 Customs procedure.

The customs officer shall satisfy himself that the tobacco products, and cigarette papers and tubes described on the Form 2147 and those inspected by him are the same and shall note on the form any discrepancy. After having inspected the articles and supervised the lading thereof on the export carrier, the customs officer shall complete and sign the certificate of inspection and lading on both copies of Form 2147 and deliver or transmit such copies to the office of his district director of customs for further processing. After clearance from the port of the export carrier on which the articles are laden, the district director of customs shall execute the certificate of exportation on both copies of Form 2147. The district director of customs shall retain one copy of the form for his records and transmit the other copy to the regional director (compliance) for the region from which the articles were shipped.

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§ 290.228 Landing certificate.

Each claimant for drawback under this subpart agrees in the bond filed by him that he will furnish, within a reasonable time, evidence satisfactory to the regional director (compliance) that the tobacco products, and cigarette papers and tubes covered by his claim have been landed at some port beyond the jurisdiction of the internal revenue laws of the United States, or that after shipment from the United States the articles were lost, and have not been relanded within the limits of the United States. The landing certificate shall accurately describe the articles involved, so as to readily identify the